

SEP 09 2008

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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JACKIE KRIENKE,

Petitioner,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

No. 07-70244

Tax Ct. No. 1401-05L

MEMORANDUM *

Appeal from a Decision of the
United States Tax Court

Submitted August 26, 2008**

Before: SCHROEDER, KLEINFELD, and IKUTA, Circuit Judges.

Jackie Krienke appeals pro se from the Tax Court's order denying her motion to vacate the Tax Court's decision dismissing her petition for failure to

* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

prosecute. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review for an abuse of discretion, *Thomas v. Lewis*, 945 F.2d 1119, 1123 (9th Cir. 1991), and we affirm.

The Tax Court did not abuse its discretion by denying Krienke's motion to vacate because Krienke did not challenge the grounds for dismissal or show any other ground for relief from judgment. *See id.* at 1123-24. Further, the record does not support Krienke's contention that the Tax Court conducted a de novo trial.

AFFIRMED.